



Serving the People of California

AUDITOR'S NAME _____

ASSESSMENT # _____

CASE # _____

CLAIM FOR ADJUSTMENT OR REFUND OF PERSONAL INCOME TAX

(INSTRUCTIONS ON PAGE 2)

(1) BUSINESS/PRINCIPAL IDENTIFICATION	ACCOUNT NO.			
	NAME (Print)			
	DBA			
	ADDRESS			
CITY, STATE, and ZIP				

(3) TOTAL EARNINGS SUBJECT TO PERSONAL INCOME TAX WITHHOLDING

	19	19	19	19
Reported on W2				
Additional Earnings 1st Qtr.				
2nd Qtr.				
3rd Qtr.				
4th Qtr.				
Total Additional Earnings				
Total Earnings				

(4) COMPUTATION OF TAX DUE (See Instructions)

QTR.	19	19	19	19
1				
2				
3				
4				
TOTALS				

(8) EMPLOYER CERTIFICATION

- ☐ I certify that to the best of my knowledge and belief the signature in Item (7) is valid and legal.
- ☐ The tax in Item (4) was based upon a valid Employee's Withholding Allowance Certificate (copy attached) that was in my possession at the time of the payment of the earnings shown in Item (3).
- ☐ The tax in Item (4) was calculated based upon the worker being single with no deductions. A completed worksheet is attached.

Signature of Business/Principal Representative _____

Date _____

(2) WORKER IDENTIFICATION	WORKER'S SSN			
	NAME (Print)			
	ADDRESS			
CITY, STATE, and ZIP				

THIS PORTION TO BE COMPLETED BY THE WORKER

- (5) Name and SSN as shown on the State of California Income Tax Return(s) (Form 540 or 540NR) for the year(s) listed in Item (3).

Your Name _____

SSN _____ - _____ - _____

Spouse's Name _____

SSN _____ - _____ - _____

Current address if different from Item (2) above.

- (6) I reported the following earnings **from this entity** on my California Income Tax Return(s): (NOTE: If your total income received for any of the indicated years was insufficient to require a California Income Tax Return, write *NR* in the box for that year).

	19	19	19	19
Earnings				

If you paid taxes prior to your April 15th deadline, please complete the following section.

I paid the following estimate(s) (Form 540ES):

	19	19	19	19
04/15				
06/15				
09/15				
01/15				

I paid the following amount(s) with my 540 or 540NR:

	19	19	19	19
Amount				
Date Paid				

- (7) Under penalty of perjury, I certify that the information shown in Items (5) & (6) above is true and correct.

Signature of Worker _____

Date _____

RETURN TO:

DATE STAMP

INSTRUCTIONS FOR COMPLETING DE 938P

Purpose

This form is used by a business/principal to obtain relief from the assessed liability for Personal Income Tax not withheld from a worker's earnings. Do **not** use this form to correct the earnings shown on page 1. Contact the Employment Tax Customer Service Office (ETCSO) shown on page 1 if you have any questions about the use of this form.

Conditions for Granting Relief

A business/principal can be relieved from paying the income tax not withheld from a worker if the business/principal can show that the worker has reported the earnings to the Franchise Tax Board. This will not relieve the business/principal from any penalties or interest added to the tax for failure to deduct and report timely.

How to Gain Relief

Worker Instructions

1. Complete Item (5) showing name(s), Social Security Number(s) and your most current address.
2. Complete Item (6) showing the amount of earnings reported from this business/principal in each of the indicated years as well as the amounts of all tax payment(s) that were made prior to the April 15th deadline.
3. **Sign and date Item (7)** (this form is not valid without this signature).

Business/Principal Instructions

Instructions for Item (4):

If the worker completed a W-4/DE 4 which was on file at the time the earnings were paid, you must use it as a basis for computing the taxes that should have been withheld and attach a copy of the W-4/DE 4 to this form. Otherwise, you must use the single with no deductions (S/0) tax rate to compute the taxes that should have been withheld. Follow these steps:

1. Compute the tax for each pay period. Refer to the Tax Tables in the Employer's Guide, DE 44.
2. Add up the tax for all pay periods in the quarter. Enter the quarterly totals in the corresponding box in Item (4) on page 1 of this form.
3. Add the quarterly totals to produce the annual total(s) in Item (4).

Instructions for Item (8):

Sign and date Item (8) (this form is not valid without this signature).

If you completed Item (4), indicate the basis for the tax recomputation.

Please refer to our form DE 231W, *Information Sheet: How to Reduce Your Personal Income Tax Liability*, for additional instructions.

Assistance

If you **cannot** secure the signatures of the worker(s) or recompute the tax, inform the auditor at the local ETCSO.

Mail or Deliver

Original and one copy of page 1 of this form (DE 938P) to the ETCSO shown on page 1 of this form.